

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	153.0	160.0	167.0
Pupils On Roll Special Ed Full-Time	27.0	25.0	23.0
Pupils On Roll SUBTOTAL	180.0	185.0	190.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	17.5	14.5	12.5
Pupils Sent to Other Districts Special Ed	9.5	9.0	11.0
Pupils Received	3.0	5.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,337,757	1,464,606	1,464,606
Total Tuition	10-1300	4,750	6,585	6,500
Transportation Fees From Other LEAs	10-1420-1440	34,292	27,378	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,355	4,556	4,500
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	25
Interest Earned On Maintenance Reserve	10-1XXX	0	0	25
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	30
Subtotal - Revenues From Local Sources		1,381,154	1,503,125	1,500,686
Revenues from State Sources:				
School Choice Aid	10-3116	198,816	198,816	198,816
Categorical Transportation Aid	10-3121	113,283	113,283	113,283
Extraordinary Aid	10-3131	9,167	0	0
Categorical Special Education Aid	10-3132	109,379	109,379	109,379
Equalization Aid	10-3176	1,148,599	1,148,599	1,148,599
Categorical Security Aid	10-3177	40,699	40,699	40,699
Adjustment Aid	10-3178	241,210	241,210	241,210
Parcc Readiness Aid	10-3181	0	1,970	1,970
Per Pupil Growth Aid	10-3182	0	1,970	1,970
Professional Learning Community Aid	10-3183	0	1,840	1,840
Other State Aids	10-3XXX	5,527	0	0
Subtotal - Revenues From State Sources		1,866,680	1,857,766	1,857,766
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,994	0	0
Subtotal - Revenues From Federal Sources		13,994	0	0
Budgeted Fund Balance - Operating Budget	10-303	292,382	20,808	372,372

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Maint. Reserve	10-310	0	25,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	49,871	78,000	0
Transfers From Other Funds	10-5200	50,321	0	0
Adjustment For Prior Year Encumbrances		0	1,624	0
Actual Revenues (Over)/Under Expenditures		-406,564	0	0
Total Operating Budget		3,247,838	3,486,323	3,730,824
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,114	0	0
Total Revenues From Local Sources	20-1XXX	2,114	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	35,114	0	31,496
Preschool Education Aid	20-3218	477,593	487,876	530,300
Total Revenues From State Sources		512,707	487,876	561,796
Revenues from Federal Sources:				
Title I	20-4411-4416	79,304	82,321	65,857
Title II	20-4451-4455	3,145	18,615	14,892
I.D.E.A. Part B (Handicapped)	20-4420-4429	62,212	57,945	46,356
Other	20-4XXX	10,474	788	630
Total Revenues From Federal Sources		155,135	159,669	127,735
Total Grants And Entitlements		669,956	647,545	689,531
Total Revenues/Sources		3,917,794	4,133,868	4,420,355
Total Revenues/Sources Net of Transfers		3,917,794	4,133,868	4,420,355

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	700,580	730,639	818,605
Special Education - Instruction	11-2XX-100-XXX	232,700	256,826	249,050
Basic Skills/Remedial - Instruction	11-230-100-XXX	84,877	97,056	97,817
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,276	4,004	4,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	656,219	612,403	577,813
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	40,677	39,616	40,349
Undist. Expenditures - Health Services	11-000-213-XXX	59,825	61,915	58,577
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	41,855	48,600	47,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	31,913	58,180	74,797
Undist. Expenditures - Guidance	11-000-218-XXX	0	500	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	77,193	82,019	76,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,781	34,232	31,787
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	11,307	3,000	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	80,683	105,399	108,971
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	65,971	51,696	50,679
Undist. Expend. - Central Services	11-000-251-XXX	86,792	86,993	83,975
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	8,000	8,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	244,020	262,354	379,872
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	381,951	433,875	370,613
Personal Services - Employee Benefits	11-XXX-XXX-2XX	353,702	497,639	539,135
Undistributed Expenditures-Food Services	11-000-310-930	7,491	8,673	20,000
Total Undistributed Expenditures		2,173,380	2,395,094	2,468,068
Interest Earned On Maintenance Reserve	10-606	0	0	25
Interest Earned On Current Expense Emergency Res	10-607	0	0	25
Total General Current Expense		3,194,813	3,483,619	3,638,090

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	90,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,704	2,704	2,704
Increase In Capital Reserve	10-604	50,321	0	0
Interest Deposit To Capital Reserve	10-604	0	0	30
Total Capital Outlay		53,025	2,704	92,734
General Fund Grand Total		3,247,838	3,486,323	3,730,824
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,114	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	188,586	162,895	169,953
Support Services	20-218-200-XXX	324,121	324,981	366,310
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	25,533
Total Preschool Education Aid	20-218-XXX-XXX	512,707	487,876	561,796
Total State Projects	20-XXX-XXX-XXX	512,707	487,876	561,796
Federal Projects:				
Title I	20-XXX-XXX-XXX	79,304	82,321	65,857
Title II	20-XXX-XXX-XXX	3,145	18,615	14,892
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,212	57,945	46,356
Other	20-XXX-XXX-XXX	10,474	788	630
Total Federal Projects	20-XXX-XXX-XXX	155,135	159,669	127,735
Total Special Revenue Funds		669,956	647,545	689,531
Total Expenditures/Appropriations		3,917,794	4,133,868	4,420,355
Total Expenditures Net of Transfers		3,917,794	4,133,868	4,420,355

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	419,930	281,562	260,754	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	74,850	125,171	125,171	125,201
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	104,277	104,277	79,277	79,302
--Legal Reserve	94,993	361,618	361,618	0
--Tuition Reserve	127,871	78,000	0	0
--Current Expense Emergency Reserve	33,432	33,432	33,432	33,457
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,920	\$14,706	\$15,744	\$15,812	\$16,978
Total Classroom Instruction	\$8,263	\$8,765	\$9,291	\$9,235	\$9,666
Classroom-Salaries and Benefits	\$8,107	\$8,612	\$9,000	\$8,951	\$9,003
Classroom-General Supplies and Textbooks	\$155	\$65	\$206	\$157	\$411
Classroom-Purchased Services	\$1	\$87	\$85	\$127	\$252
Total Support Services	\$2,798	\$2,915	\$3,309	\$3,225	\$3,391
Support Services-Salaries and Benefits	\$1,954	\$2,085	\$2,425	\$2,431	\$2,541
Total Administrative Costs	\$1,284	\$1,423	\$1,401	\$1,552	\$1,519
Administration Salaries and Benefits	\$478	\$736	\$691	\$679	\$663
Total Operations and Maintenance of Plant	\$1,421	\$1,493	\$1,588	\$1,531	\$2,114
Operations and Maintenance-Salaries and Benefits	\$422	\$433	\$426	\$404	\$392
Board Contribution to Food Services	\$87	\$42	\$49	\$47	\$105
Total Extracurricular Costs	\$24	\$21	\$26	\$30	\$33
Total Equipment Costs	\$0	\$0	\$0	\$0	\$608
Legal Costs	\$32	\$19	\$22	\$22	\$21
Employee Benefits as a percentage of salaries*	30.60%	32.23%	41.99%	38.59%	41.44%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2016-17 revised appropriations and the 2017-18 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	300	Investment revenue	4,500	Bank account interest
1	340	INTEREST INCOME	30	INTEREST ON CAPITAL RESERVE
1	250	Transportation consortium	25,000	revenue for providing transportation
1	190	parent paid tuition	6,500	preschool students
1	140	TUITION REVENUE	6,500	PRESCHOOL TUITION

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator, Payroll, and Assistant to BA	0
Food Services	Food Services through Lawrence BOE	0
Social Worker/Psychologist	CST services with Hopewell BOE	0
Staffing - Other	Shared Music Teacher with Hopewell BOE	0
Transportation Services, including Fuel	Vineland Transportation Co-Op	0
Technology Services	Shared Technology services with CC VoTech	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,464,606
(B) Estimated Net Taxable Valuation (as of 10/01/16)	174,390,957
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8398
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,464,606
(E) Estimated Net Taxable Valuation (as of 10/01/16)	174,390,957
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8398

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,464,606
(H) Estimated Equalized Valuation (as of 10/01/16)	149,931,722
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9768
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,464,606
(K) Estimated Equalized Valuation (as of 10/01/16)	149,931,722
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9768

NAME=Shared Service

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.1
Shared with Another District?	Y
Shared County	11
Shared District	2570
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	26
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a business service agreement
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a business service agreement
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a business service agreement
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Shared Service Business Agreement
Additional Comment 2	
Additional Comment 3	

NAME=Sherri Miller

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$98,023
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	no pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	converts to sick per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Sherri Miller

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	